

this situation." The Joint Committee on Taxation was right then, and the comment continues to be accurate 15 years later.

This is not just about creating equity for all passengers. It also goes to our ultimate goal of simplifying the Tax Code for all Americans. Upon passage of this provision, a separate category of taxpayer will be eliminated and employees and employers will be able to better assess the tax implications of travel on aircraft.

This is an especially important issue to large States with smaller populations because air travel comprises such a large part of our transportation systems. Instead of getting on a plane to travel across country, many people from rural areas get on a plane to travel within the State.

This is also a health care issue. Many people in rural States like mine must take an empty seat on a company-owned airplane because they get sick and need medical treatment that can only be found in larger cities. In the contiguous States, someone can call an ambulance to take a car or bus to a larger metropolitan area to receive medical treatment. There are no buses from Barrow to Fairbanks or Cold Bay to Anchorage. The current Tax Code overlooks this fact of life and my provision will take this into account. We must begin to treat all passengers fairly, regardless of how they get to their final destination.

By Mr. STEVENS:

S. 1411. A bill to amend the Internal Revenue Code of 1986 to extend the credit for producing electricity from certain renewable resources; to the Committee on Finance.

FISH OIL HEAT ACT OF 1999

Mr. STEVENS. Mr. President, today I introduce the Fish Oil Heat Act of 1999. This act would provide a tax credit for fishing operations who choose to burn waste fish oil rather than diesel fuel. Fishing operations would earn a tax credit for each Btu of heat produced by this alternative fuel source. This measure is similar to others that are before the Senate in that it encourages businesses to use alternative energy sources at hand rather than relying solely on fossil fuels.

This bill would amend section 45 of the Tax Code to include fish oil as a qualified energy producing resource. Fishing operations, whether on shore or at sea are able to use fish oil to keep their working areas warm and to process the fish they harvest. My legislation would expand the current Tax Code to provide an incentive to use alternative energy sources by including heat generated by waste fish oil under section 45. As it stands now, the Tax Code allows tax credits for electricity produced by wind or through a closed loop biomass system. Fishing operations are often isolated from energy

grids and they do not rely on the organic biomass systems for energy, so they cannot take advantage of the electricity producing tax credit.

Several Senators have introduced bills to expand the current Tax Code to allow for new energy producing tax credits from alternative resources. However, the tax credits are limited to a single form of energy—electricity. My bill would take into account a different form of energy—heat. This provision would give the same amount of tax credit for a single Btu of heat produced as the current Tax Code allows for a kilowatt hour of electricity produced. This will create equity within the tax system and across industry lines.

Fishing operations in my State are often isolated and rely on the resources they have at hand. Unlike many of the industries in the contiguous United States, fishing operations in Alaska can't connect to area wide power grids. They rely on fossil fuels to run generators for heat and electricity. The fuel must be transported to the operation, often by barge or small boat. This bill would encourage these isolated fishing operations to collect and use the waste fish oil that they generate to keep their business warm. This would cut down on the amount of fossil fuel being transported to these distant locations, thus reducing the chances of fuel spills. Additionally, by encouraging the fishing operations to burn the waste oil they generate, we can reduce the amount of fish oil going to waste.

ADDITIONAL COSPONSORS

S. 125

At the request of Mr. FEINGOLD, the name of the Senator from Idaho (Mr. CRAPO) was added as a cosponsor of S. 125, a bill to reduce the number of executive branch political appointees.

S. 294

At the request of Mr. WYDEN, the name of the Senator from Washington (Mrs. MURRAY) was added as a cosponsor of S. 294, a bill to direct the Secretary of the Army to develop and implement a comprehensive program for fish screens and passage devices.

S. 459

At the request of Mr. BREAU, the name of the Senator from Wisconsin (Mr. KOHL) was added as a cosponsor of S. 459, a bill to amend the Internal Revenue Code of 1986 to increase the State ceiling on private activity bonds.

S. 472

At the request of Mr. GRASSLEY, the name of the Senator from Connecticut (Mr. DODD) was added as a cosponsor of S. 472, a bill to amend title XVIII of the Social Security Act to provide certain medicare beneficiaries with an exemption to the financial limitations imposed on physical, speech-language pathology, and occupational therapy

services under part B of the medicare program, and for other purposes.

S. 484

At the request of Mr. CAMPBELL, the name of the Senator from Michigan (Mr. ABRAHAM) was added as a cosponsor of S. 484, a bill to provide for the granting of refugee status in the United States to nationals of certain foreign countries in which American Vietnam War POW/MIAs or American Korean War POW/MIAs may be present, if those nationals assist in the return to the United States of those POW/MIAs alive.

S. 510

At the request of Mr. CAMPBELL, the name of the Senator from Kentucky (Mr. BUNNING) was added as a cosponsor of S. 510, a bill to preserve the sovereignty of the United States over public lands and acquired lands owned by the United States, and to preserve State sovereignty and private property rights in non-Federal lands surrounding those public lands and acquired lands.

S. 522

At the request of Mr. LAUTENBERG, the name of the Senator from Maryland (Mr. SARBANES) was added as a cosponsor of S. 522, a bill to amend the Federal Water Pollution Control Act to improve the quality of beaches and coastal recreation water, and for other purposes.

S. 541

At the request of Ms. COLLINS, the name of the Senator from Maryland (Ms. MIKULSKI) was added as a cosponsor of S. 541, a bill to amend title XVIII of the Social Security Act to make certain changes related to payments for graduate medical education under the medicare program.

S. 632

At the request of Mr. DEWINE, the name of the Senator from New Hampshire (Mr. GREGG) was added as a cosponsor of S. 632, a bill to provide assistance for poison prevention and to stabilize the funding of regional poison control centers.

S. 717

At the request of Ms. MIKULSKI, the name of the Senator from North Dakota (Mr. DORGAN) was added as a cosponsor of S. 717, a bill to amend title II of the Social Security Act to provide that the reductions in social security benefits which are required in the case of spouses and surviving spouses who are also receiving certain Government pensions shall be equal to the amount by which two-thirds of the total amount of the combined monthly benefit (before reduction) and monthly pension exceeds \$1,200, adjusted for inflation.

S. 751

At the request of Mr. LEAHY, the name of the Senator from Arkansas (Mrs. LINCOLN) was added as a cosponsor of S. 751, a bill to combat nursing

home fraud and abuse, increase protections for victims of telemarketing fraud, enhance safeguards for pension plans and health care benefit programs, and enhance penalties for crimes against seniors, and for other purposes.

S. 758

At the request of Mr. ASHCROFT, the name of the Senator from Colorado (Mr. ALLARD) was added as a cosponsor of S. 758, a bill to establish legal standards and procedures for the fair, prompt, inexpensive, and efficient resolution of personal injury claims arising out of asbestos exposure, and for other purposes.

S. 792

At the request of Mr. MOYNIHAN, the name of the Senator from Maryland (Mr. SARBANES) was added as a cosponsor of S. 792, a bill to amend title IV of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 to provide States with the option to allow legal immigrant pregnant women, children, and blind or disabled medically needy individuals to be eligible for medical assistance under the medicaid program, and for other purposes.

S. 980

At the request of Mr. BAUCUS, the name of the Senator from Maryland (Ms. MIKULSKI) was added as a cosponsor of S. 980, a bill to promote access to health care services in rural areas.

S. 1025

At the request of Mr. MOYNIHAN, the name of the Senator from Maryland (Ms. MIKULSKI) was added as a cosponsor of S. 1025, a bill to amend title XVIII of the Social Security Act to ensure the proper payment of approved nursing and allied health education programs under the medicare program.

S. 1053

At the request of Mr. BOND, the names of the Senator from Kentucky (Mr. MCCONNELL) and the Senator from Mississippi (Mr. COCHRAN) were added as cosponsors of S. 1053, a bill to amend the Clean Air Act to incorporate certain provisions of the transportation conformity regulations, as in effect on March 1, 1999.

S. 1159

At the request of Mr. STEVENS, the name of the Senator from Minnesota (Mr. WELLSTONE) was added as a cosponsor of S. 1159, a bill to provide grants and contracts to local educational agencies to initiate, expand, and improve physical education programs for all kindergarten through 12th grade students.

S. 1172

At the request of Mr. TORRICELLI, the name of the Senator from Nebraska (Mr. HAGEL) was added as a cosponsor of S. 1172, a bill to provide a patent term restoration review procedure for certain drug products.

S. 1187

At the request of Mr. DORGAN, the name of the Senator from Hawaii (Mr.

INOUE) was added as a cosponsor of S. 1187, a bill to require the Secretary of the Treasury to mint coins in commemoration of the bicentennial of the Lewis and Clark Expedition, and for other purposes.

S. 1315

At the request of Mr. BINGAMAN, the name of the Senator from Utah (Mr. BENNETT) was added as a cosponsor of S. 1315, a bill to permit the leasing of oil and gas rights on certain lands held in trust for the Navajo Nation or allotted to a member of the Navajo Nation, in any case in which there is consent from a specified percentage interest in the parcel of land under consideration for lease.

S. 1348

At the request of Mr. BROWNBACK, the name of the Senator from Arkansas (Mr. HUTCHINSON) was added as a cosponsor of S. 1348, a bill to require Congress and the President to fulfill their Constitutional duty to take personal responsibility for Federal laws.

S. 1396

At the request of Mr. FITZGERALD, the names of the Senator from Illinois (Mr. DURBIN), the Senator from Iowa (Mr. GRASSLEY), and the Senator from Iowa (Mr. HARKIN) were added as cosponsors of S. 1396, a bill to amend section 4532 of title 10, United States Code, to provide for the coverage and treatment of overhead costs of United States factories and arsenals when not making supplies for the Army, and for other purposes.

S. 1403

At the request of Mrs. MURRAY, her name was withdrawn as a cosponsor of S. 1403, a bill to amend chapter 3 of title 28, United States Code, to modify en banc procedures for the Ninth Circuit Court of Appeals, and for other purposes.

SENATE CONCURRENT RESOLUTION 10

At the request of Mr. SARBANES, the name of the Senator from South Carolina (Mr. HOLLINGS) was added as a cosponsor of Senate Concurrent Resolution 10, a concurrent resolution expressing the sense of Congress that there should continue to be parity between the adjustments in the compensation of members of the uniformed services and the adjustments in the compensation of civilian employees of the United States.

SENATE CONCURRENT RESOLUTION 34

At the request of Mr. SPECTER, the names of the Senator from Ohio (Mr. DEWINE) and the Senator from Illinois (Mr. DURBIN) were added as cosponsors of Senate Concurrent Resolution 34, a concurrent resolution relating to the observance of "In Memory" Day.

SENATE RESOLUTION 92

At the request of Mrs. BOXER, the name of the Senator from North Carolina (Mr. EDWARDS) was added as a cosponsor of Senate Resolution 92, a resolution expressing the sense of the Sen-

ate that funding for prostate cancer research should be increased substantially.

SENATE RESOLUTION 95

At the request of Mr. THURMOND, the names of the Senator from South Carolina (Mr. HOLLINGS), the Senator from Massachusetts (Mr. KERRY), the Senator from Rhode Island (Mr. REED), the Senator from Tennessee (Mr. FRIST), the Senator from Wyoming (Mr. ENZI), the Senator from North Carolina (Mr. EDWARDS), the Senator from Illinois (Mr. DURBIN), the Senator from Alabama (Mr. SHELBY), the Senator from Utah (Mr. HATCH), the Senator from Florida (Mr. GRAHAM), the Senator from Hawaii (Mr. AKAKA), the Senator from Oregon (Mr. WYDEN), the Senator from Ohio (Mr. DEWINE), the Senator from Colorado (Mr. ALLARD), the Senator from Idaho (Mr. CRAPO), the Senator from Michigan (Mr. LEVIN), and the Senator from Tennessee (Mr. THOMPSON) were added as cosponsors of Senate Resolution 95, A resolution designating August 16, 1999, as "National Airborne Day."

SENATE RESOLUTION 106

At the request of Mr. DOMENICI, the name of the Senator from Nevada (Mr. REID) was added as a cosponsor of Senate Resolution 106, a resolution to express the sense of the Senate regarding English plus other languages.

SENATE RESOLUTION 128

At the request of Mr. COCHRAN, the name of the Senator from New Jersey (Mr. LAUTENBERG) was added as a cosponsor of Senate Resolution 128, a resolution designating March 2000, as "Arts Education Month."

AMENDMENT NO. 1258

At the request of Mr. DOMENICI the names of the Senator from Indiana (Mr. LUGAR) and the Senator from Missouri (Mr. ASHCROFT) were added as cosponsors of amendment No. 1258 proposed to H.R. 1555, a bill to authorize appropriations for fiscal year 2000 for intelligence and intelligence-related activities of the United States Government, the Community Management Account, and the Central Intelligence Agency Retirement and Disability System, and for other purposes.

SENATE CONCURRENT RESOLUTION 47—EXPRESSING THE SENSE OF CONGRESS REGARDING THE REGULATORY BURDENS ON HOME HEALTH AGENCIES

Mrs. HUTCHISON (for herself, Mr. BOND, Ms. COLLINS, Mr. FRIST, Mr. ALLARD, Mr. EDWARDS, Mr. COCHRAN, Mr. CLELAND, Mr. ROBERTS, and Mr. TORRICELLI) submitted the following concurrent resolution; which was referred to the Committee on Finance:

S. CON. RES. 47

Whereas 3,900,000 elderly persons currently use health care services provided under the medicare home health program;